



3015 (02-09-04)

ANNUAL REPORT

OF

Name: SPRING GREEN MUNICIPAL WATER UTILITY

Principal Office: 112 WEST MONROE STREET
SPRING GREEN, WI 53588

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPRING GREEN MUNICIPAL WATER UTILITY**Utility Address:** 112 WEST MONROE STREET
SPRING GREEN, WI 53588**When was utility organized?** 1/1/1900**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR MELL SMIGIELSKI**Title:** VILLAGE ADMINISTRATOR/CLERK**Office Address:**112 WEST MONROE STREET
SPRING GREEN, WI 53588**Telephone:** (608) 588 - 2335**Fax Number:** (608) 588 - 3808**E-mail Address:** sgvhall@execpc.com

Individual or firm, if other than utility employee, preparing this report:

Name: MR TERRY DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR TODD MILLER**Title:****Office Address:**112 WEST MONROE STREET
SPRING GREEN, WI 53588**Telephone:** (608) 588 - 2335**Fax Number:** (608) 588 - 3808**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TERRY DRONE CPA**Title:** ACCOUNTANT**Office Address:** JOHNSON BLOCK & CO., INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** tdrone@johnsonblock.com**Date of most recent audit report:** 6/15/2000**Period covered by most recent audit:** 1/1 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: MR GREG WIPPERFURTH**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**112 WEST MONROE STREET
SPRING GREEN, WI 53588**Telephone:** (608) 588 - 2335**Fax Number:** (608) 588 - 3808**E-mail Address:**

Name of utility commission/committee: Water/Sewer Committee

Names of members of utility commission/committee:

MR JOHN FINN

MR TODD MILLER, CHAIRMAN

MR GREG PREM

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	181,649	176,421	1
Operating Expenses:			
Operation and Maintenance Expense (401)	63,017	79,388	2
Depreciation Expense (403)	30,429	27,639	3
Amortization Expense (404)	0	0	4
Taxes (408)	34,002	33,776	5
Total Operating Expenses	127,448	140,803	
Net Operating Income	54,201	35,618	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	54,201	35,618	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	48,495	24,344	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	48,495	24,344	
Total Income	102,696	59,962	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	102,696	59,962	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	0	0	
Net Income	102,696	59,962	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	767,237	707,275	19
Balance Transferred from Income (433)	102,696	59,962	20
Miscellaneous Credits to Surplus (434)	25,298	0	21
Miscellaneous Debits to Surplus--Debit (435)	6,874	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	888,357	767,237	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	48,495	4
Total (Acct. 419):	48,495	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
1999 AUDIT ADJUSTMENTS	25,298	8
Total (Acct. 434):	25,298	
Miscellaneous Debits to Surplus (435):		
1999 AUDIT ADJUSTMENTS	6,874	9
Total (Acct. 435)--Debit:	6,874	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	181,649	0	0	0	181,649	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	181,649	0	0	0	181,649	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,542,702	1,517,645	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	429,766	397,883	2
Net Utility Plant	1,112,936	1,119,762	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	66,733	461,280	5
Other Investments (124)	11,314	11,314	6
Special Funds (125)	885,140	728,158	7
Total Other Property and Investments	963,187	1,200,752	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	859	848	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	30,487	29,897	11
Other Accounts Receivable (143)	5,529	5,010	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	65,110	115,961	14
Materials and Supplies (150)	3,226	2,999	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	105,211	154,715	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,068	12,135	20
Total Deferred Debits	6,068	12,135	
Total Assets and Other Debits	2,187,402	2,487,364	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	700,597	700,597	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	888,357	767,237	23
Total Proprietary Capital	1,588,954	1,467,834	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	64,649	59,188	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	32,366	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	64,649	91,554	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	66,733	461,280	36
Total Deferred Credits	66,733	461,280	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	467,066	466,696	38
Total Liabilities and Other Credits	2,187,402	2,487,364	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,542,702	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,542,702	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	429,766	0	0	0	9
Total Accumulated Provision	429,766	0	0	0	
Net Utility Plant	1,112,936	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	397,883				397,883	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,429				30,429	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,454				1,454	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,883	0	0	0	31,883	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	429,766	0	0	0	429,766	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.09%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,226	2,999	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,226	2,999	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	700,597	1
Changes during year (explain):		
		2
Balance end of year	700,597	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,366	1
Accruals:		
Charged water department expense	34,002	2
Charged electric department expense		3
Charged sewer department expense	514	4
Other (explain):		
NONE		5
Total Accruals and other credits	34,516	
Taxes paid during year:		
County, state and local taxes	64,732	6
Social Security taxes	1,931	7
PSC Remainder Assessment	219	8
Other (explain):		
NONE		9
Total payments and other debits	66,882	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	466,696	0	0	0	0	466,696	1
Add credits during year:							
For Services	370					370	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	467,066	0	0	0	0	467,066	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	19,972					19,972	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
DUE FROM TIF	66,733	1
Total (Acct. 123):	66,733	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	11,314	2
Total (Acct. 124):	11,314	
Special Funds (125):		
WATER INVESTMENT FUND-COMMUNITY BANK	885,140	3
Total (Acct. 125):	885,140	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	30,487	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	30,487	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CHARGES FOR WORK & MATERIALS	5,529	11
Total (Acct. 143):	5,529	
Receivables from Municipality (145):		
DUE FROM GENERAL-PUBLIC FIRE PROTECTION	63,180	12
DUE FROM GENERAL-TAX ROLL	1,930	13
Total (Acct. 145):	65,110	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER TOWER PAINTING PER 1997 PSC AUTHORIZATION	6,068	16
Total (Acct. 183):	6,068	
Payables to Municipality (233):		
DUE TO GENERAL	63,951	17
DUE TO SEWER	698	18
Total (Acct. 233):	64,649	
Other Deferred Credits (253):		
DEFERRED INTEREST ON ADVANCE TO TIF	66,733	19
Total (Acct. 253):	66,733	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,530,173	0	0	0	1,530,173	1
Materials and Supplies	3,112	0	0	0	3,112	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	413,824	0	0	0	413,824	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	466,881	0	0	0	466,881	6
Other (specify):					0	7
Average Net Rate Base	652,580	0	0	0	652,580	
Net Operating Income	54,201	0	0	0	54,201	8
Net Operating Income as a percent of						
Average Net Rate Base	8.31%	N/A	N/A	N/A	8.31%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	700,597	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	827,797	3
Other (Specify):		4
Total Average Proprietary Capital	1,528,394	
Net Income		
Net Income	102,696	5
Percent Return on Proprietary Capital	6.72%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

See Accountant's Compilation Report.

Income Statement Account Details (Page F-02)

Miscellaneous Credits and Debits to Surplus reflect audit adjustments for the year ending 12/31/1999.

Per review response:

Acct 434 is made up of the following: \$25,042 interest income-interest or TIF advance not recognized until collection was certain. 298 miscellaneous. Acct 435 \$6,874 balance represents 1999 accounts payable accrual.

Balance Sheet End-of-Year Account Balances (Page F-18)

Per review response:

Account 233: The \$63,951 represents 2000 water utility operation and maintenance expenses paid by the general fund. The water utility paid the general fund for these expenses in 2001.

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Village Board
Village of Spring Green
Spring Green, Wisconsin 53588

We have compiled the accompanying prescribed Municipal Utility Annual Report of the Village of Spring Green as of December 31, 2000, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the Village of Spring Green and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

August 23, 2001

Mr. Mell Smigielski, Village Administrator/Clerk
Spring Green Municipal Water Utility
112 West Monroe Street
Spring Green, WI 53588-9718

2000 Analytical Review DWCCA-5640-PJL

Dear Mr. Smigielski:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. As directed in the head notes of the Balance Sheet End-of-Year Account Balances schedule on page F-18, please provide a more detailed description for the \$63,951 reported in Account 233 on page F-18 and follow this procedure in the future.
2. The descriptions of the balances in Accounts 434 and 435 on page F-2, lines 8 and 9, indicate that these are "1999 audit adjustments." Such a description does not identify the nature of the item. Please submit a more detailed explanation of these transactions.
3. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year. According to your annual reports your 3 and 4 inch water meters have not been tested at the appropriate frequency for several years. If these meters are inaccurate, considerable revenue is lost. Please submit a plan within 60 days describing your efforts to bring your utility in compliance with the Wisconsin Administrative Code or reasons why your testing periods should be extended. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 60 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\5640.doc

Response received 11/5/01:

Peter J. Leege
Division of Water, Compliance & Consumer Affairs
Public Service Commission of Wisconsin
610 N Whitney Way
PO Box 7854
Madison WI 53707-7854

Ladies and Gentlemen:

Contained herein, are the answers to your questions for the 2000 analytical review:

1. The \$63,951 represents 2000 water utility operation and maintenance expenses paid by the general fund. The water utility paid the general fund for these expenses in 2001.
2. Acct 434 is made up of the following: \$25,042 interest income-interest on TIF advance not recognized until collection was certain. 298 miscellaneous. Acct 435 \$6,874 balance represents 1999 accounts payable accrual.
3. Every fall we take a few weeks to pull 20 meters every day for testing. This is scheduled for November 2001.

Yours Very Truly,
Mell Smigielski
Administrator
Village of Spring Green

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		179,523	1
Total Sales of Water		179,523	
Other Operating Revenues			
Forfeited Discounts (470)		361	2
Other Water Revenues (474)		1,765	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		2,126	
Total Operating Revenues		181,649	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		44,749	5
General Operating Expenses (680-690)		18,268	6
Total Operation and Maintenance Expenses		63,017	
Other Operating Expenses			
Depreciation Expense (403)		30,429	7
Amortization Expense (404)			8
Taxes (408)		34,002	9
Total Other Operating Expenses		64,431	
Total Operating Expenses		127,448	
NET OPERATING INCOME		54,201	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	580	35,356	63,040	4
Commercial	92	9,258	13,983	5
Industrial	14	40,451	29,340	6
Total Metered Sales to General Customers (461)	686	85,065	106,363	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,180	8
Other Sales to Public Authorities (464)	33	10,976	9,980	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	720	96,041	179,523	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	63,180	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	63,180	
Forfeited Discounts (470):		
Customer late payment charges	361	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	361	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,237	7
Other (specify):		
MISCELLANEOUS	528	8
Total Other Water Revenues (474)	1,765	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,142	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	6,863	3
Chemicals (630)	3,903	4
Supplies and Expenses (640)	3,494	5
Repairs of Water Plant (650)	7,347	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	44,749	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	1,673	8
Office Supplies and Expenses (681)	1,063	9
Outside Services Employed (682)	4,471	10
Insurance Expense (684)	3,883	11
Employees Pensions and Benefits (686)	4,148	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	3,030	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,268	
Total Operation and Maintenance Expenses	63,017	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,366	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		514	2
Net property tax equivalent		31,852	
Social Security		1,931	3
PSC Remainder Assessment		219	4
Other (specify): NONE			5
Total tax expense		34,002	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230721				3
County tax rate	mills		4.771110				4
Local tax rate	mills		9.017500				5
School tax rate	mills		10.458626				6
Voc. school tax rate	mills		1.692113				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.170070				10
Less: state credit	mills		1.602277				11
Net tax rate	mills		24.567793				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.017500				14
Combined School Tax Rate	mills		12.150739				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.168239				17
Total Tax Rate	mills		26.170070				18
Ratio of Local and School Tax to Total	dec.		0.808872				19
Total tax net of state credit	mills		24.567793				20
Net Local and School Tax Rate	mills		19.872202				21
Utility Plant, Jan. 1	\$	1,517,645	1,517,645				22
Materials & Supplies	\$	2,999	2,999				23
Subtotal	\$	1,520,644	1,520,644				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,520,644	1,520,644				26
Assessment Ratio	dec.		0.866800				27
Assessed Value	\$	1,318,094	1,318,094				28
Net Local & School Rate	mills		19.872202				29
Tax Equiv. Computed for Current Year	\$	26,193	26,193				30
Tax Equivalent per 1994 PSC Report	\$	32,366					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,366					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	4,194		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	108,854		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	113,048	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	52,411		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,477		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,400		20
Total Pumping Plant	149,538	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,740		23
Total Water Treatment Plant	2,740	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	482		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)		4,194	4,194	4
Structures and Improvements (311)		(4,194)	0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			108,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	113,048	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			52,411	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			95,477	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,400	20
Total Pumping Plant	0	0	149,538	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,740	23
Total Water Treatment Plant	0	0	2,740	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			482	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	282,425		26
Transmission and Distribution Mains (343)	616,098		27
Fire Mains (344)	0		28
Services (345)	163,447	116	29
Meters (346)	46,958	3,023	30
Hydrants (348)	113,054		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,222,464	3,139	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,311		34
Office Furniture and Equipment (372)	95		35
Computer Equipment (372.1)	4,030		36
Transportation Equipment (373)	21,867	19,194	37
Other General Equipment (379)	2,552	2,724	38
Other Tangible Property (390)	0		39
Total General Plant	29,855	21,918	
Total utility plant in service directly assignable	1,517,645	25,057	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,517,645	25,057	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			282,425	26
Transmission and Distribution Mains (343)			616,098	27
Fire Mains (344)			0	28
Services (345)			163,563	29
Meters (346)			49,981	30
Hydrants (348)			113,054	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,225,603	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			1,311	34
Office Furniture and Equipment (372)			95	35
Computer Equipment (372.1)			4,030	36
Transportation Equipment (373)			41,061	37
Other General Equipment (379)			5,276	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	51,773	
Total utility plant in service directly assignable	0	0	1,542,702	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	1,542,702	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,426	7,426	1
February			6,739	6,739	2
March			7,245	7,245	3
April			7,509	7,509	4
May			9,966	9,966	5
June			9,188	9,188	6
July			10,895	10,895	7
August			10,945	10,945	8
September			9,027	9,027	9
October			8,333	8,333	10
November			7,121	7,121	11
December			6,540	6,540	12
Total for year	0	0	100,934	100,934	
Less: Measured or estimated water used in main flushing and water treatment during year				280	13
Less: Other utility use				1,312	14
Other utility use explanation:					15
Other utility uses include water main breaks, street cleaning, flushing sewers, filling the park ice pond and filling the swimming pool.					
Water pumped into distribution system				99,342	16
Less: Water sold				96,041	17
Losses and unaccounted for				3,301	18
Percent unaccounted for to the nearest whole percent (%)				3%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				645	21
Date of maximum: 7/24/2000					22
Cause of maximum:					23
Due to a high bacteria sample, the utility chlorinated and flushed system.					
Minimum gallons pumped by all methods in any one day during reporting year				147	24
Date of minimum: 12/9/2000					25
Total KWH used for pumping for the year				106,616	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
NORTH ALBANY STREET	#1	427	12	500	Yes	1
WEST JEFFERSON STREET	#2	128	18	170,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	WELL #1	WELL # 2		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	MC CARTHY	LAYNE		5
Year Installed	1967	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	800		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC		9
Year Installed	1967	1983		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	30	60		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1947	1983	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	11	157	10
			11
Total capacity in gallons	90,000	250,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)		NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.9000	20
			21
Is a corrosion control chemical used (yes, no)?		N	22
			23
Is water fluoridated (yes, no)?		Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	8,828	0	0	0	8,828	1
M	D	6.000	25,859	0	0	0	25,859	2
M	D	8.000	20,368	0	0	0	20,368	3
M	D	10.000	2,618	0	0	0	2,618	4
M	D	12.000	4,654	0	0	0	4,654	5
Total Within Municipality			62,327	0	0	0	62,327	
Total Utility			62,327	0	0	0	62,327	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	504	0	0	0	504	5	1
M	1.000	140	1	0	0	141		2
M	1.250	4	0	0	0	4		3
M	1.500	14	0	0	0	14		4
M	2.000	11	0	0	0	11		5
M	4.000	6	0	0	0	6		6
M	6.000	2	0	0	0	2		7
M	8.000	5	0	0	0	5		8
Total Utility		686	1	0	0	687	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	499	0	0	0	499	18	1
0.750	133	24	0	0	157	0	2
1.000	17	2	0	0	19	0	3
1.250	2	0	0	0	2	0	4
1.500	9	1	0	0	10	0	5
2.000	10	1	0	0	11	0	6
3.000	1	0	0	0	1	0	7
4.000	4	0	0	0	4	0	8
Total:	675	28	0	0	703	18	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	420	73	2	4	0	0	499	1
0.750	133	0	0	9	0	15	157	2
1.000	4	4	5	4	0	2	19	3
1.250	0	1	1	0	0	0	2	4
1.500	3	5	0	1	0	1	10	5
2.000	0	2	5	3	0	1	11	6
3.000	0	0	1	0	0	0	1	7
4.000	0	0	0	4	0	0	4	8
Total:	560	85	14	25	0	19	703	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	109				109	2
Total Fire Hydrants	109	0	0	0	109	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	109
Number of distribution system valves end of year:	230
Number of distribution valves operated during year:	115

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

See Accountant's Compilation Report.

Water Operation & Maintenance Expenses (Page W-05)

Salaries and Wages (600) increased \$5,665 or 32%. Increase is due wage rate increases and more hours worked by water utility personnel.

Fuel or Power Purchased for Pumping (620) increased \$2,867 or 72%. Increase is due to higher electrical rates.

Supplies and Expenses (640) increased \$2,566 or 277%. Increase is due to more supplies being purchased in 2000.

Outside Services (682) decreased \$22,953 or 84%. Decrease is due to Well #2 MTBE monitoring services that were necessary in 1999.

Water Utility Plant in Service (Page W-08)

In prior year \$4,194 was shown in Structures and Improvements (311). An adjustment was made to correctly show this amount in Land and Land Rights (310).

Transportation Equipment(373) increased \$19,194. This addition was due to a new truck that was purchased in 2000.

Water Services (Page W-16)

In 2000 there was (1) 1" service added. The service was financed by application of Cz-1. Customers are charged \$370 for 3/4" and 1" services. Customers are billed actual cost for larger size services.
